

Click on the "Print Instructions" button for a list of instructions on completing the Annual Financial Statement

### Complete the following Green Section

<b>Municipality Name</b>	Rural Municipality of Blucher #343
<b>For Year Ending</b>	December 31, 2005
<b>Current Year</b>	2005
<b>Previous Year</b>	2004
<b>Auditor's Name</b>	Glean Dean, CA
<b>Auditor's Town</b>	Saskatoon, Saskatchewan
<b>Date of Audit</b>	Feb. 3, 2006
<b>School Division Name</b>	Saskatoon East School Div. #41
<b>Administrator Name</b>	Robert Thurmeier
<b>Municipality Phone #</b>	257-3344
<b>Municipality Fax #</b>	257-3303
<b>Date of School Statemen</b>	January 10, 2006

#### To Complete the Annual Financial Statement Spreadsheet:

- 1 Complete information (in Green) on the "Start Up Page"
- 2 Move to "Cover Page" and Print
- 3 Move to "Index" page and Print
- 4 Move to "Audit Report" page and Print

#### Note: When completing the following pages there are several comments:

- a) Each column will total automatically;
  - b) The "Totals" will automatically be forwarded to the appropriate schedule;
  - c) All pages are to be printed on 8 1/2 X 14" Paper
- 5 Move to "Notes 5" page; Complete (if applicable) & print
  - 6 Move to "Notes 6" page; Complete all the necessary information & print
  - 7 Move to "Notes 7" page; Complete (if applicable) & print
  - 8 Move to "Notes 8" page; Complete (if applicable) & print
  - 9 Move to "Revenue" page; Complete & print
  - 10 Move to "Grants" page; Complete & print
  - 11 Move to "Expenses Pg 1" page; Complete & print
  - 12 Move to "Expenses Pg 2" page; Complete & print
  - 13 Move to "Expenditures By Type" page. Everything should be complete on this page, with the exception of the breakdown between Sewer & Water in the "Utilities" Section
  - 14 Move to "Capital Assets" page; Complete & print
  - 15 Move to "Schedule of Reserves" page; Complete & print
  - 16 Move to "Mill Rates" page; Complete & print
  - 17 Move to "Council" page; Complete & print
  - 18 Move back to the "State Of Fin Activity" page. Most of the Statement will be complete. Complete the remainder of the report and then print
  - 18 Move to "Financial Position" page. Most of the Statement will be complete. Complete the remainder of the report and then print
  - 19 Move to "Changes in Cash Resources" page. SOME of the Statement will be complete. Complete the statement and then print
  - 20 Compile all the various pages in the proper Page order
  - 21 Complete the School Liability Statement (Very Last page). If you have more than one School Division you will have to complete the first one, Move back to the "Start-Up Page" change the name of the School Division, and then complete the second Liability Statement, e

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{SelectBlock Expenditures by type:A4..M49}
{PrintBlock "Expenditures by type:A4..M49"}
{Print.Orientation Landscape}
{Print.DoPrint}
{SelectBlock Expenditures by type:A1..A1}
{Print.Orientation Portrait}
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{PrintBlock "Capital assets:A4..K34"}
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{SelectBlock Capital assets:A1..A1}
{Print.Orientation Portrait}
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{Print.Orientation Landscape}
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{SelectBlock Mill Rates:A1..A1}
{Print.Orientation Portrait}
```

**Annual Financial Statements**

And Supporting Schedules

For The

**Rural Municipality of Blucher #343**

For The Year Ended December 31, 2005

Rural Municipality of Blucher #343  
Financial Statements  
For The Year Ended December 31, 2005

INDEX

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**AUDITORS' REPORT**

**To The Council of the  
Rural Municipality of Blucher #343**

We have audited the statement of financial position (Rural Municipality of Blucher #343) as at December 31, 2005, and the statements of financial activities, changes in surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the municipality's management. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2005, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Glean Dean, CA  
Saskatoon, Saskatchewan  
Feb. 3, 2006

**RURAL MUNICIPALITY OF BLUCHER #343**  
**Statement of Financial Position (Balance Sheet)**  
**For December 31, 2005**

**Statement 1**

Note      2005      2004

**ASSETS**

**Financial Assets**

Cash and Temporary Investments	2	2,441,007	2,138,071
Taxes receivable - Municipal	3	4,612	89,466
Other Accounts Receivable	4	46,758	124,596
Land for resale	5	207	207
Long-term investments	6	56,616	51,118
Other	7		
<b>Total Financial Assets</b>		<b>2,549,200</b>	<b>2,403,458</b>

Totals come from  
Page 6 & 7

**LIABILITIES**

Bank indebtedness			
Accounts payable		87,505	81,064
Accrued liabilities payable			
Utility deposits			
Deferred revenue			
Accrued landfill costs	1 (i)		
Other Liabilities		35,877	21,421
Long-term debt	8		
Retirement benefits			
Pension Liability			
Lease Obligations			
<b>Total Liabilities</b>		<b>123,382</b>	<b>102,485</b>

) Complete as Needed  
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**NET FINANCIAL ASSETS**

	<b>2,425,818</b>	<b>2,300,973</b>
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**Non-Financial Assets**

Prepayments/deferred charges/ISC Account		400	110,512
Stock and supplies		143,004	72,577
Other	7	21	21
<b>Total Non-Financial Assets</b>		<b>143,425</b>	<b>183,110</b>

) Complete as  
 ) Required

**NET ASSETS**

	<b>2,569,243</b>	<b>2,484,083</b>
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**MUNICIPAL POSITION (From Statement 3)**

Unappropriated net assets		280,946	248,349
Appropriated net assets		2,288,297	2,235,734
<b>Total Unappropriated and Appropriated Net Assets</b>		<b>2,569,243</b>	<b>2,484,083</b>

**Amounts to be Recovered from Future Revenues**

1 (i)		
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	<b>2,569,243</b>	<b>2,484,083</b>
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Schedule 2

RURAL MUNICIPALITY OF BLUCHER #343  
Statement of Financial Activities  
For the Year End December 31, 2005

Statement 2

		2005 Budget	2005 Actual	2004 Actual	
<b>Revenues</b>					
Taxation	1	1,079,000	1,077,189	1,102,076	
Fees and charges	1	113,300	155,996	115,888	
Maintenance and Development Charge	1	81,500	119,506	90,727	
Utilities	1	126,000	140,933	100,441	
Grants	2	104,400	104,030	79,212	
Capital Asset Proceeds	1	203,000	202,765	75,123	
Land Sales - Gain					) Complete as needed
Investment Income and Commission	1	50,100	57,152	49,718	
Other Revenues/Transfer from Reserve					) Complete as needed
<b>Total Revenues</b>		<b>1,757,300</b>	<b>1,857,571</b>	<b>1,613,185</b>	
<b>Expenditures</b>					
General Government Service:	3	228,600	224,876	219,135	
Protective Services	3	140,850	132,040	103,631	
Transportation Services	3	1,324,150	1,143,331	1,004,111	
Environmental Health Services	3	43,600	45,965	32,907	
Public Health and Welfare Services	3	2,000	936	1,000	
Planning and Development Service	3	8,700	9,319	9,020	
Recreation and Cultural Service:	3	37,600	33,749	8,643	
Utilities	3	124,000	142,510	101,645	
<b>Total Expenditures</b>		<b>1,909,500</b>	<b>1,732,726</b>	<b>1,480,092</b>	
<b>Change in Net-Financial Assets</b>		<b>-152,200</b>	<b>124,845</b>	<b>133,093</b>	
Change in Non-Financial Assets:			-39,685	26,063	) Complete as needed
<b>Change in net assets</b>		<b>-152,200</b>	<b>85,160</b>	<b>159,156</b>	
Change in amounts to be recovered:					
Long term debt issued					) Complete as needed
Long term debt repaid					) Complete as needed
<b>Change in Surplus</b>		<b>-152,200</b>	<b>85,160</b>	<b>159,156</b>	

RURAL MUNICIPALITY OF BLUCHER #343  
Statement of Changes in Surplus  
For the Year End December 31, 2005

Statement 3

	Unappropriated	Appropriated	2005	2004
<b>Change in Surplus - (From Statement 2)</b>	85,160	0	85,160	159,156
<b>Internal transfers</b>				
Future expenditures:	-52,563	52,563	0	
Other/Surplus/Adjustmen			0	
	32,597	52,563	85,160	159,156
<b>Balances - Beginning of year</b>	248,349	2,235,734	2,484,083	2,324,927
<b>Balances - End of year</b>	280,946	2,288,297	2,569,243	2,484,083

1. Significant accounting policies

The financial statements of the municipality are prepared by management in accordance with the local government accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies are:

a) **Reporting Entity:**

The financial statements consolidate the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their resources. Entities included in these financial statements are as follows:

<u>Entity</u>	<u>Basis of Recording</u>
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All inter-organizational balances have been eliminated.

b) **Revenue Recognition:**

Revenues are accounted for in the period in which the transactions or events occurred that give rise to the revenues.

Government transfers are recognized as revenues in the period that the event giving rise to the transfer occurred, providing the transfers are authorized, any eligibility criteria have been met by the municipality and reasonable estimates for the amounts can be made. Revenue received in advance of the related expenditures is deferred to the period when the expenditures are incurred.

c) **Expenditure Recognition:**

Expenditures are recognized in the period the goods and services are acquired and a liability is incurred. They also include grants and contributions made where no direct goods or services were acquired. Expenditures include amounts for interest on debt outstanding but do not include any amounts for principal repayment.

Changes related to non-financial assets are recorded as an adjustment to the Change in Net-Financial Assets to arrive at Change in Net Assets.

d) **Local Improvement Charges:**

Local improvement projects financed by frontage taxes recognize the prepayment charge as revenue in the period in which the related expenditures occurred. A long term receivable is recorded for the principal portion of unpaid frontages which are to be financed through frontage levies.

e) **Net-Financial Assets:**

Net-Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. They include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.

f) **Appropriated Net Assets**

Reserves are established at the discretion of Council to set aside funds for future operating and capital expenditures. Transfer to and/or from reserves are reflected on the statement of net assets.

g) **Investments :**

Portfolio investments are valued at the lower of cost and net realizable value. Market value approximates cost.

h) **Inventories:**

Inventories of materials and supplies are valued at the lower of cost or replacement cost.

**RURAL MUNICIPALITY OF BLUCHER #343**  
**Notes To The Financial Statements**  
**For The Year En December 31, 2005**

**Notes**

**1. Significant accounting policies - continued**

i) **Capital assets:**

Capital assets are reported as expenditures in the period they are acquired. They are not recorded as assets in the financial statements but are included in the notes to the financial statements at their historical cost. Contributions for the acquisition of capital assets are reported as revenue, rather than reducing the capital expenditure

j) **Landfill closure and post closure liability**

( See section 3270.21 PSAB)

k) **Trust Funds:**

Funds held in trust for others are neither included in the municipality's assets or equity. They are disclosed in Note 11.

l) **Amounts to be recovered from future revenues:**

This represents the amount of long term liabilities that will be funded from future revenue

m) **Measurement Uncertainty:**

the preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates

**2. Cash and Temporary Investments**

	2005	2004
Cash	200	213
Temporary Investment	2,440,807	2,137,858
	2,441,007	2,138,071

**3. Taxes receivable**

Municipal - Current	40,241	123,319
- Arrears	9,537	11,313
Subtotal	49,778	134,632
- Less allowance for uncollectible:	-45,166	-45,166
Total Municipal Taxes Receivable	4,612	89,466

School - Current	74,012	89,760
- Arrears	18,141	21,312
Total School Taxes Receivable	92,153	111,072

Other	16,432	15,824
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Total taxes receivable	113,197	216,362
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Deduct taxes receivable on behalf of other:	-108,585	-126,896
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Municipal Taxes Receivable	4,612	89,466
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**RURAL MUNICIPALITY OF BLUCHER #343**  
**Notes To The Financial Statements**  
**For The Year En December 31, 2005**

Notes

2005      2004

**4. Other Accounts Receivable**

Federal government	25,092	
Provincial government		
Local government		
Utility	1,471	146
Trade	230	2,902
Other	19,965	121,548
Total Other Accounts Receivable	46,758	124,596

Less allowance for uncollectible:

46,758      124,596

**5. Land For Resale**

Tax title property	207	207
Allowance for market value adjustmen		
Net tax title property	207	207

Other land		
Allowance for market value adjustmen		
Net other land	0	0

Total Land for Resale      207      207

**6. Long Term Investments**

Sask Assoc of Rural Municipalities - Self Insurance Fund      56,616      51,118

**7. Other Non-Financial Assets**

Co-op shares      21      21

**8. Long Term Debt**

**Government activities**

Debenture debt is repayable at \$      annually to the Municipal Finance Corporation and bears interest at a rate of      %. It matures in      . The amount of debenture debt to be repaid from future frontage taxes is \$

Future principal and interest payments are as follows

Year	Principal	Interest	Current Total	Prior Year Total
2006				
2007				
2008				
2009				
2010				
2011		0	0	0

**8. Long Term Debt - Continued**

**Utilities**

Bank loans are repayable in monthly installments of \$ \_\_\_\_\_ including principa  
 and interest at \_\_\_\_\_ % , due \_\_\_\_\_ The bank loans are secured by  
 a general assignment of property taxes receivable

Future Principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2005				
2006				
2007				
2008				
2009				
2010				
	0		0	0

**9. Contingent liabilities**

The municipality is contingently liable under terms of the Saskatchewan Association of Rura  
 Municipalities Self-Insurance Plan for its proportionate share of claims and future claims  
 excess of the Plan's reserve fund

The municipality is also contingently liable for the followin

**10. Change in Accounting Policies**

Commencing 2003 the municipality has adopted the local government accounting standa  
 issued by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountant  
 The comparative figures included in this financial statement have been restated to conform wi  
 the accounting statndards adopted for the current year. The adoption of these changes h  
 resulted in the following changes to the amounts previously reporte

- a) Capital assets and investment in capital assets have been removed from the account
- b) Expenditures related to acquiring non-financial assets in the period are included i  
 expenditures with an offsetting adjustment to the Change in Net-Financial Assets on th  
 Statement of Financial Activities.
- c) Expenditures do not include principal payments on long term debt used to acquire capital asse
- d) Accrued liabilities such as accrued interest on long term debt are now being recorde
- e) Transactions to and from the Capital Trust Fund are now recorded as transfers to/fro  
 restricted funds.
- f) All organizations owned or controlled by the municipality are included in these financial statemen

**11. Comparative Figures**

Prior year comparative figures have been restated to conform to the current year's presentation

**12. Trusts Administered by the Municipality**

A summary of trust fund activity by the municipality during the year is as follow  
 (Description of Trust)

	Current Total	Prior Year Total
Balance- beginning of year		
Interest		
Other		
Balance - End of year	0	0

**RURAL MUNICIPALITY OF BLUCHER #343**  
**Schedules of Revenues**  
**For The Year Ende December 31, 2005**

**Schedule 1**

**REVENUES**

**TAXES:**

	<b>2005 Budget</b>	<b>2005 Actual</b>	<b>2004 Actual</b>
General municipal tax levy	676,300	675,487	705,064
Abatements and adjustments	-25,800	-24,717	-43,909
Discount on current year taxes	-16,000	-16,306	-20,254
<b>Net municipal taxes</b>	<b>634,500</b>	<b>634,464</b>	<b>640,901</b>
Potash tax share	355,000	354,478	364,629
Trailer license fees	30,000	26,718	34,883
Penalties on tax arrears	3,000	4,949	5,083
Special tax levy	56,500	56,580	56,580
Other			
	<b>1,079,000</b>	<b>1,077,189</b>	<b>1,102,076</b>

**FEES AND CHARGES**

Custom work	15,000	20,098	17,423
Sales of supplies and gravel	51,000	74,400	58,687
Rentals	2,800	2,820	2,820
Policing and fire fees		100	
Recreation fees			10
Cemetery fees			
Licenses and permits	41,000	54,085	33,250
Waste Disposal Fees	500	52	454
Other	500	1,590	630
TTP		351	114
Donations, refunds, etc	2,500	2,500	2,500
	<b>113,300</b>	<b>155,996</b>	<b>115,888</b>

**MAINTENANCE AND DEVELOPMENT CHARGES**

Road maintenance and restoration agreements	80,000	118,232	88,427
Development charges	1,500	660	2,300
Public reserve		614	
	<b>81,500</b>	<b>119,506</b>	<b>90,727</b>

**UTILITIES**

Water	126,000	140,933	100,441
Sewer			
Other utilities			
	<b>126,000</b>	<b>140,933</b>	<b>100,441</b>

**INVESTMENT INCOME**

	<b>50,100</b>	<b>57,152</b>	<b>49,718</b>
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**CAPITAL ASSET PROCEEDS**

	<b>203,000</b>	<b>202,765</b>	<b>75,123</b>
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**TOTAL**

	<b>1,652,900</b>	<b>1,753,541</b>	<b>1,533,973</b>
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RURAL MUNICIPALITY OF BLUCHER #343  
 Schedule of Expenditures  
 For The Year End December 31, 2005

Schedule 3

GENERAL GOVERNMENT SERVICES:	2005 Budget	2005 Actual	2004 Actual
Council remuneration and travel	36,700	32,762	35,048
Wages and benefits	116,800	114,225	103,742
Contractual services - assessments	15,000	15,444	15,172
- other	22,500	23,457	19,756
Utilities	9,000	8,564	8,098
Insurance	4,000	4,622	3,964
Maintenance, materials and supplies	20,000	18,547	24,782
Grants and contributions - operating			
- capital			1,320
Capital expenditures	1,500	1,861	939
Interest	1,000	906	
Allowance for uncollectible:			
Other (specify) Elections & Misc	2,100	4,488	6,314
	228,600	224,876	219,135

**PROTECTIVE SERVICES:**

**Police protection:**

Contractual services	43,250	43,247	38,450
Wages and benefits	37,800	35,916	32,271
Utilities	750	763	740
Maintenance, materials and supplies	10,050	10,277	4,420
Grants and contributions - operating	300	300	300
- capital			

**Fire protection:**

Contractual services	47,300	35,127	20,486
Wages and benefits			
Utilities	1,200	1,167	1,907
Maintenance, materials and supplies		5,243	4,866
Grants and contributions - operating			
- capital			
Capital expenditures			
Interest			
Other (specify)	200		191
	140,850	132,040	103,631

**TRANSPORTATION SERVICES:**

Council remuneration	31,500	33,481	30,141
Wages and benefits	252,900	238,991	298,573
Contractual service - maintenance	93,400	96,638	53,057
- construction	7,150	3,600	59,978
Utilities	8,700	8,226	7,885
Maintenance buildings	1,500	2,879	1,199
Machinery costs/fuel/blade	171,000	147,980	150,500
Gravel	155,000	11,030	132,218
Culverts/drainage	20,000	18,212	5,398
Other materials and supplies	5,500	3,943	3,953
Professional services	15,500	15,326	8,727
Grants and contributions - operating			
- capital			
Capital expenditures	561,000	561,060	251,113
Interest			
Other (Memberships/R.ofW/Crop Damage)	1,000	1,965	1,369
	1,324,150	1,143,331	1,004,111

RURAL MUNICIPALITY OF BLUCHER #343  
 Schedule of Expenditures  
 For The Year End December 31, 2005

Schedule 3 - continued

ENVIRONMENTAL HEALTH SERVICES:	2005 Budget	2005 Actual	2004 Actual
Wages and benefits			
Contractual Services - Waste	37,000	37,452	30,891
- Pest and weed			
Utilities	800	582	692
Maintenance, materials and supplies	5,800	6,376	1,324
Grants and contributions - operating			
- capital			
Capital expenditures		1,555	
Interest			
Other (Membership)			
	43,600	45,965	32,907

PUBLIC HEALTH AND WELFARE SERVICES:	2005 Budget	2005 Actual	2004 Actual
Wages and benefits			
Contractual services	1,000		
Grants and contributions - operating			
- capital			
Capital expenditures			
Interest	1,000	936	1,000
Other (Membership & Cemetery)			
	2,000	936	1,000

PLANNING AND DEVELOPMENT SERVICES:	2005 Budget	2005 Actual	2004 Actual
Wages and benefits			
Contractual services	2,700	3,589	1,754
Grants and contributions - operating			
- capital			
Capital expenditures			
Interest			
Other (APAS/SEREDA Membership)	6,000	5,730	7,266
	8,700	9,319	9,020

RECREATION AND CULTURAL SERVICES:	2005 Budget	2005 Actual	2004 Actual
Wages and benefits			
Contractual services			
Insurance			
Utilities			
Maintenance, materials and supplies			
Capital expenditures			
Grants and contributions - operating			
- capital	29,000	25,093	
Libraries	8,500	8,546	8,546
Interest			
Allowance for uncollectible:			
Other (Specify)	100	110	97
	37,600	33,749	8,643

UTILITIES	2005 Budget	2005 Actual	2004 Actual
Wages and benefits			
Contractual services			
Utilities	120,950	140,828	99,256
Maintenance, materials and supplies	3,050	1,587	2,269
Grants and contributions - operating			
- capital			
Capital expenditures			
Interest			
Allowance for uncollectible:			
Other (Specify)		95	120
	124,000	142,510	101,645

<b>TOTAL EXPENDITURES</b>	<b>1,909,500</b>	<b>1,732,726</b>	<b>1,480,092</b>
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Everything should be complete, with the exception of the breakdown between Water & Sewer in the "Utilities" Section

RURAL MUNICIPALITY OF BLUCHER #343  
 Schedule of Expenditures by Type  
 For The Year End December 31, 2005

Schedule 4

	Wages & Benefits	Professional Contract Services	Utilities	Maintenance Materials Supplies	Grants Contributions	Capital Expenditures	Interest	Allowance for Uncollectibles	Other	Total
<b>GENERAL GOVERNMENT</b>	146,987	43,523	8,564	18,547	0	1,861	906	0	4,488	224,876
<b>Protective Services</b>										
Policing	35,916	43,247	763	10,277	300					90,503
Fire	0	35,127	1,167	5,243	0					41,537
<b>TOTAL PROTECTIVE SERVICES</b>	35,916	78,374	1,930	15,520	300	0	0	0	0	132,040
<b>Transportation Services</b>										
Maintenance	272,472	96,638	8,226	184,044	0	561,060	0		1,965	1,124,405
Construction		18,926								18,926
Snow removal										0
<b>TOTAL TRANSPORTATION SERVICES</b>	272,472	115,564	8,226	184,044	0	561,060	0	0	1,965	1,143,331
<b>TOTAL ENVIRONMENTAL HEALTH</b>	0	37,452	582	6,376	0	1,555	0		0	45,965
<b>TOTAL PUBLIC HEALTH &amp; WELFARE</b>	0	0			0	0	0		936	936
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	0	3,589			0	0	0		5,730	9,319
<b>TOTAL RECREATION AND CULTURE</b>	0	0	0	0	33,639	0	0	0	110	33,749
<b>Utilities</b>										
Water			140,828	1,587					95	142,510
Sewer										0
Other										0
<b>TOTAL UTILITIES</b>	0	0	140,828	1,587	0	0	0	0	95	142,510
<b>TOTAL CURRENT YEAR</b>	455,375	278,502	160,130	226,074	33,939	564,476	906	0	13,324	1,732,726
<b>Current Budget</b>	475,700	288,800	141,400	391,900	37,800	562,500	1,000	0	10,400	1,909,500
<b>Total Prior Year</b>	499,775	252,235	118,578	330,929	10,166	252,052	0	0	16,357	1,480,092



RURAL MUNICIPALITY OF BLUCHER #343  
 Schedule of Changes in Capital Property  
 For The Year End December 31, 2005

Schedule 5

Capital Property at Cost	General Government	Protective Services	Transportation	Environmental Health	Public Health & Welfare	Planning & Development	Recreation & Culture	Utilities	Total
<b>Land and Buildings</b>									
Balance January 1st	143,878		375,253	16,877		639,717		27,423	1,203,148
Additions									0
Reductions									0
Balance December 31	143,878	0	375,253	16,877	0	639,717	0	27,423	1,203,148
<b>Machinery and Equipment</b>									
Balance January 1st	53,337	61,861	1,924,356					83,914	2,123,468
Additions	1,861		562,615						564,476
Reductions	-1,827		-328,290						-330,117
Balance December 31	53,371	61,861	2,158,681	0	0	0	0	83,914	2,357,827
<b>Total Capital Property</b>	<b>197,249</b>	<b>61,861</b>	<b>2,533,934</b>	<b>16,877</b>	<b>0</b>	<b>639,717</b>	<b>0</b>	<b>111,337</b>	<b>3,560,975</b>

RURAL MUNICIPALITY OF BLUCHER #343  
 Schedule of Appropriated Net Assets  
 For The Year End December 31, 2005

Schedule 6

Specific Reserves	Beginning Balance	Changes	Ending Balance
<b>Municipal</b>			
Machinery and Equipmen	352,065	-124,205	227,860
Public Reserve	14,191	614	14,805
Capital Trust	205,000	0	205,000
Economic Developmen	120,000	0	120,000
Other - Financial Expenditures	1,544,479	176,153	1,720,632
<b>Total Municipal</b>	<b>2,235,735</b>	<b>52,562</b>	<b>2,288,297</b>
<b>Organized Hamlets</b>			
Hamlet of (Name)	0	0	0
Hamlet of (Name)	0	0	0
Hamlet of (Name)	0	0	0
Hamlet of (Name)	0	0	0
Hamlet of (Name)	0	0	0
Hamlet of (Name)	0	0	0
Hamlet of (Name)	0	0	0
Hamlet of (Name)	0	0	0
<b>Total Hamlets</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Reserves</b>	<b>2,235,735</b>	<b>52,562</b>	<b>2,288,297</b>

RURAL MUNICIPALITY OF BLUCHER #343  
MILL RATES AND ASSESSMENTS  
For The Year Ends December 31, 2005

Schedule 7

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mines(s)	
Taxable Assessment	31,827,610	22,875,355			40,755,850	74,104,800	169,563,615
Regional Park Assessment							
<b>Total Assessment</b>							<b>169,563,615</b>
Mill Rate Factor(s)	0.7450	0.6080			1.1500		
Total Base/Minimum Tax (generated for each property class)							0
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	189,693	111,266			374,954		675,912

MILL RATES:	MILLS
Average Municipal*	9.6600
Average School*	18.7161
Potash Mill Rate	9.4038
Uniform Municipal Mill Rate	8.0000

\* Average Mill Rates (multiple the total tax levy for each taxing authority by 100 and divide by the total assessment for the taxing authority)

**RURAL MUNICIPALITY OF BLUCHER #343**  
**Schedule of Council Remuneration**  
**For The Year End: December 31, 2005**

**Schedule 8**

Name	Remuneration	Reimbursed Costs	Total
D Greschuk	8750	7448	16,198
G Garman	5187	1148	6,335
Q Senger	4187	1282	5,469
T Fonstad	2500	5000	7,500
D Chysyk	5125	1957	7,082
L Mitchell	5000	2258	7,258
F Boehm	5375	4309	9,684
<b>Total</b>	<b>36,124</b>	<b>23,402</b>	<b>59,526</b>



